IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 258 OF 1995

The Commissioner of Income-tax, Pune .. Applicant
V/s.
M/s. Pudumjee Pulp and Paper Mills Ltd., Pune .. Respondent

Mr. R.V. Desai with Ms. S.V. Bharucha and Mr. R. Ashokan for the Applicant
Mr. B.D. Damodar for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 22.02.2005

P.C.:-

1. Heard the learned counsel for the Applicant and the Respondent. The question referred to reads as under:-

> "1. Whether on the facts and in the circumstances of the case, the Tribunal was justified in directing the Assessing Officer to find out the actual date of payment and allow the deduction, if made within the statutory period on account of the deductions disallowed u/s 43-B?"

2. In view of the judgment of the Supreme Court in **Allied Motors Pvt. Ltd. v. C.I.T. 224 ITR 677 (S.C.)**, the answer is in the affirmative, i.e. in favour of the assessee and against the Revenue.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)